

aspects

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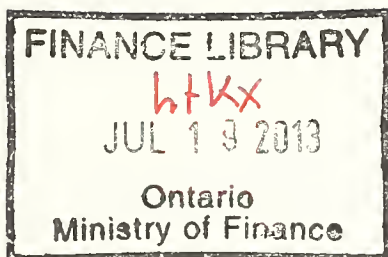
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In *aspects* #5, two favourite themes, assessment and women, are combined in several articles about females involved in this traditionally male profession. Within the Assessment Division, twenty-six women now hold positions classified as Property Assessors, eleven more are Regional Office Managers and another ten will graduate from the Assessment Administration programme this year. *Aspects* surveyed this group by questionnaire and came up with some interesting results which are outlined in this issue. In addition, we interviewed Elizabeth Robson, Solicitor and Corporation Counsel, Town of Burlington. Miss Robson's involvement in a number of important assessment appeals has left her well qualified to offer her views on the assessor in the courtroom.

In *Aspects* #3, our article on Condominium Assessment created considerable interest. This issue contains a follow-up review of condominium legislation across Canada. As well, we continue our study of assessment practice outside Ontario. Here, assessment procedures in the Province of Saskatchewan are outlined.

We also draw your attention to page 16. Each year the International Association of Assessing Officers presents the Zangerle Award to the best periodical or bulletin dealing with appraisal/assessment administration. We would like to thank all those persons whose contributions, comments and suggestions enabled us to win this award in 1971.

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Ontario. Ministry of Revenue. *Aspects*

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Mildred: Dear, I've finally decided what I want to do in life.

Henry: (from behind newspaper) Yes, dear...

Mildred: I'm going to take up a career.

Henry: Yes, dear...

Mildred: I'm going to college.

Henry: Yes, dear...

Mildred: I'm going to become a property assessor.

Henry: Yes, dear... You WHAT????

What are women doing in assessment, anyway?

Joan Lazier
Assessment Education Branch

There seem to be two chief reactions to the fact that women are entering careers which have traditionally been considered "For Men Only". One is that women now are trying to prove their equality with men. The other is that, given the conditions of modern society, women have the opportunity to reach a level of skill or competence placing them on a par with men.

Let us examine these two attitudes separately. Many people believe that men are better prepared to accept the responsibility of careers because they have been trained to deal with "hard knocks". Women, on the other hand, have traditionally been prepared for the role of wife and mother. Therefore, those who firmly believe in separate roles exclude the possibility of careers for women. While many people of this opinion would concede that women are able to work and function in the home at the same time, they do object to a woman involving herself seriously in a career. Since being career-oriented implies a willingness to acquire and develop certain skills, those who believe in the woman as housewife would say that she can't serve two masters at the same time.

The second opinion is that the traditional role of the female is changing due to changes in the system of education. Education is now geared toward developing

the skills and intellect of all people regardless of sex. Universities are accepting students on the basis of academic performance and Colleges of Applied Arts and Technology are becoming increasingly popular. The present enrolment at these institutions shows a much higher proportion of females today than in the recent past. The net result of this change in the education system is that more women are prepared to engage in positions of employment which demand the use of their skills.

They are finding that their special roles as wives and mothers need not be sacrificed. The salary of career women is sufficient to allow for a housekeeper or babysitter and communities are making provisions for infant and child care centres. Thus, women who are gradually penetrating into the career world see that they can adapt to both roles quite capably.

Women in Assessment

Since the role of a property assessor requires a certain degree of skill, knowledge, expertise and education, it can quite readily be considered a career. Since 1954, any person who decided to become an assessor in Ontario had the opportunity to study in order to qualify for the position. Since January, 1970, no inexperienced

person has been able to obtain such employment without first studying the principles and practice of property assessment at a Community College, or agreeing to take a training course upon graduation from university.

At present there are, in the Assessment Division, twenty-six females directly involved in the assessment of real property, one as an Assessment Services Manager. Ten are enrolled in Community Colleges. Eleven are employed as Office Managers throughout the thirty-two regions and five are involved in the education of assessors; two as instructors at Community Colleges and one of the three as the Head of the Management Section of the Education Branch. Finally, one is an Executive Officer to the Executive Director.

These forty-nine women were invited to complete a questionnaire that was created for the purpose of determining why they chose to work in assessment and whether assessment is indeed a valid career for females as well as for males. Of the forty-eight questionnaires sent out, twenty-nine were completed and returned. Nine of these were completed by first year Community College students who were employed in regional offices for the summer.

Questionnaire Results

Below is a chart showing statistical data on the twenty-nine respondents.

Marital Status:		Education:		Years of Service:	
Single:	14	High School:	10	Under 5:	20
Marrled:	12	C.A.A.T.:	13	5 - 9:	8
Dlvorced:	2	University:	3	10 - 19:	—
Widowed:	1	Business College:	3	20 +:	1
Age:		Classification:		Section:	
Under 20:	2*	C.A.A.T. Student:	9	Commercial:	0
20 - 29:	16	P.A. I:	7	Residential:	9
30 - 39:	5	P.A. II:	3	Industrial:	0
40 - 49:	3	P.A. III:	1	Farm:	0
50 +:	3	P.A. IV:	1	Office Manager:	6
*Those under 20 are Community College Students		P.A. V:	1	Education:	4
		P.A. VI:	1	Services:	1
		Office Managers	6	C.A.A.T.— Summer:	9

From the chart it can be seen that the majority of the women have been involved in the assessment function for a relatively short time. Also most of them have been or are presently being educated for the specific function of assessor. It can be concluded, then, that these women have chosen to adopt a career with all of its encumbent responsibilities.

The first open-end question on the form was: "Why did you decide to enter the field of assessment?" Of the twenty-nine respondents, nineteen asserted that they wanted "interesting" and/or "challenging" work and that assessment satisfied this desire. Ten indicated that they were interested in the possibilities for advancement. Only one answered that she needed a job and that a position in assessment was the only means of employment she could obtain. Four stated that they were attracted to the idea of meeting the public as opposed to being confined to a desk. Mrs. Beverly Crawford, a first year assessment student at Seneca College in Toronto and the mother of six children, responded that while attending classes at York University, it became apparent to her that the only available employment for women with B.A.'s would be typical "women's work," such as teaching or working as a librarian. She felt that after doing "woman's work" for twenty years ("long enough!") she wanted some practical training as well as academics. Assessment offered her this opportunity.

To the question: "Evaluate assessment as a career for women" Mrs. Crawford stated: "Women can do any kind of work if they want to badly enough! Therefore, the potential in assessment is limited only to our capabilities and ambitions." The general consensus of opinion is that assessment offers opportunities and challenges that few other fields do, but that a woman must be ready to prove herself continuously in order to qualify for advancement and respect, not only from her male colleagues but also from the public. She must, of course, be willing to work hard and study.

Mrs. Bertha Clare, a residential assessor of seven years in Parry Sound, made an interesting comment on the topic: "For any woman interested in building and all descriptions of architecture, assessment is tops. . . . Some male assessors hate to admit that the female of the species is capable of assessing properties but I feel that any woman interested in building is quite capable of observing the specifications that are necessary in classifying and valuing properties. I'll admit we see the drapes and the furniture but just out of the corner of our eye and only as we are passing through."

When asked "Would you like to see more women in assessment?" twenty-five of the respondents answered in the affirmative. Two did not reply to the question and two (both Office Managers) responded negatively, adding that assessing should remain a man's function while the females should confine themselves to clerical work. Mrs. Melba Coleman, an Office Manager in Bracebridge, summed up the general opinion that "there should be more women in all professions, including assessment. Women are now career-minded and should be given the opportunity to prove their abilities."

The question, "Would you like to see a female in the role of a Commissioner?" brought a surprising response in view of the results of the previous question. Only seventeen answered in the affirmative. The remaining twelve believe that men are better suited as leaders.

The final question, "Do you think that the property owner reacts differently to a female assessor than he (or she) would to a male assessor?" brought a great variety of responses. Only four respondents suggested that homeowners react with some suspicion to a female assessor, that they resent showing their house to another critical woman or else doubt that a female assessor is qualified. The remainder felt that there was no difference in the homeowner's reaction to a female assessor.

Miss Helen Crimmins, the only woman in the position of Assessment Services Manager, wrote: "The property owner, depending on his or her biases, might doubt the capabilities of a female assessor. In a traditionally accepted man's field, the general public is accustomed to dealing with a male assessor. This reaction could be overcome if the female assessor is fully qualified, competent and confident."

Mrs. Joey Montgomery, a recent graduate from Seneca College in her first year as an assessor, shares the general opinion of twelve respondents: "Information is easier to obtain and the element of fear of a rise in assessment and taxes is more subdued. The assessor who usually confronts the housewife during the day finds that she doesn't protest when another woman enters her home as she might with a man. Access, then, is much easier for a female assessor." Mrs. Bertha Clare commented: "I find the property owners don't blast off to a woman the way they do to a man. They feel freer to ask questions (or maybe it's my motherly way that has that effect on them)."

Summing Up

The results of this questionnaire provide an interesting portrait of the average female assessor. She is a young woman who has been involved in the assessment function for a relatively short period of time. For these reasons, she presently holds a junior position in the organization. Her academic background and on-the-job experience are much the same as those of her male counterpart. She seems to have chosen assessment as a career because she wanted interesting and challenging work in which there was opportunity for advancement; these tenets are also not unlike those of her counterpart.

However, there are some major differences in terms of goal orientation between the male and female assessor.

The female appears to feel pressed to prove her capabilities. Despite the fact that she is confident in her worth as an assessor her aspirations seem to be more limited, as evidenced by the uncertainty as to whether a woman should fill the position of Regional Commissioner. Hopefully, as more and more women enter the field of assessment, their projection of themselves in administrative positions will be altered.

Note

This survey was limited in scope in that only the females in assessment took part. Would the same results have arisen if their male counterparts, who work with them daily, had been questioned as well?

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- 2. Lanark-Leeds & Grenville—Mr. G. Grey
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- 4. Renfrew—Mr. H. R. Barkell

Lake Ontario Assessment Area

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- 11. Scarborough-East York—Mr. D. Struke
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Canadian Condominium Legislation

An Analysis of Provisions Relating to Property Assessment and Taxation

M. S. Cane
Assessment Standards Branch

and

J. T. Glen
Assessment Education Branch

I Background

The introduction of the condominium concept into Canada has raised much interest over the methods by which these properties should be valued for realty tax purposes. The focus of this article is on the various efforts by lawmakers across Canada to provide guidance to assessors in the form of statutory provisions attached to condominium legislation.

We have witnessed a variety of approaches to the problem of condominium assessment in Canada. Some condominium acts contain only brief references to property assessment and taxation while others have attempted to define assessment procedures in greater detail.

Legal provisions relating to condominium assessment may be divided into five main types:

- (1) Definition of assessable condominium parcels.
- (2) A method for determining portions of common area to be attached to each area of exclusive ownership.
- (3) A listing of common area portions attached to each area of exclusive ownership.
- (4) The provision of documents to the assessor.
- (5) The use of a statutory formula for determining assessment.

In any given condominium act, the number and length of sections relating to condominium assessment varies greatly depending on the number of such legal provisions included. The relative significance of each type of provision will now be discussed.

II Provisions Defining Assessable Condominium Parcels

Without exception all condominium enabling acts in Canada provide that each unit and its common interest is to be assessed and taxed separately, and that the common elements and the project itself are not the subject of municipal assessment or taxation. If this type of provision were absent from legislation, not only would individual units be treated as assessable parcels, but the common areas would be as well. If this were so, each condominium owner might be liable for the entire amount.

III Provisions which outline a Method for Determining Common Area Proportions

Most condominium statutes in the United States require the developer to specify the portions of common area to be attached to each unit according to the value of the unit. The only Canadian statute requiring this is the Quebec act which states in

Article 441d—Each co-proprietor has an undivided right of ownership in the common portions; his share in the common portions is equal to the value of the exclusive portion of his fraction in relation to the aggregate of the values of the exclusive portions.

In contrast to the above provision, the other political jurisdictions in Canada do not designate any standard for defining common area portions. This type of provision would be of considerable use to the assessor who must value condominium units and their associated common areas as individual parcels. However, R. C. B. Risk in "*Condominium and Canada*" has criticized the use of unit value for determining the common area portions because such a method depends upon the value of the units apart from the common area. Risk feels that this concept is an artificial one, for each unit and its associated interest in the common area is essentially an economic entity. This problem of value is complicated by the possibility of a change in some of the factors which affect market (i.e. one owner might make improvements in a unit). In defense of the value method of common area apportionment, it must be said that it possesses the advantage of consistency and does not leave the decision on apportionment to the whims of the developer.

IV Provisions for a Listing of Common Area Portions Attached to Each Exclusive Ownership Area

All existing condominium acts in Canada have provisions for a listing of common area portions attached to each unit. These are useful to the assessor because they serve as indicators of the relative values of different common area portions attached to different units. There is considerable variation in terminology associated with these listings, so the following table is included to clarify what are essentially synonymous terms.

V Provisions Requiring that Condominium Documents be Supplied to Assessors

Three provinces (British Columbia, Alberta and Saskatchewan) have provisions in their respective condominium acts which require that condominium documents be supplied to the authorities responsible for property assessment. Condominium documents are of considerable use to assessors when apportioning common areas among individual units. Implementation

Table 1
Different Terminology Used to Refer to Documents Listing Common Area Proportions

Political Jurisdiction	Portion of Condominium in Exclusive Ownership	Name Applied to Common Areas Associated with Areas of Exclusive Ownership	Listing Document
Yukon	Unit	Common Interest	Declaration
N.W.T.	Unit	Common Interest	Declaration
B.C.	Strata Lot	Unit Entitlement	Strata Plan
Alberta	Unit	Unit Factor	Condominium Plan
Sask.	Unit	Unit Factor	Condominium Plan
Man.	Unit	Common Interest	Declaration
Ont.	Unit	Common Interest	Declaration
Que.	Exclusive Portion	Share of the Common Portions	Declaration of co-ownership
N.B.	Unit	Common Interest	Declaration
N.S.	Unit	Interest in Common Elements	Declaration
Nfld.	Unit	Common Interest	Declaration

of similar provisions by other political jurisdictions would give similar advantages to assessors in those areas.

VI Provisions Requiring the use of Statutory Formula for Assessments

Statutory formulae for condominium assessment are of two main types. The first type of formula is found in the Nova Scotia and Newfoundland condominium acts, where it is specified that assessments shall be levied against each unit of the property together with the percentage of ownership of the unit owner in each common element set out in the declaration.

A second type of formula for condominium assessment is found in the Saskatchewan and British Columbia acts. Here the assessment is to be made on the whole project as if owned by the condominium corporation. The assessed value of the total parcel is then apportioned among the units in proportion to the unit factors. It should be noted, in this regard, that Alberta had a similar provision in its original condominium legislation (Statutes of Alberta, 1966, c. 19, Sections 37 and 38) but this was later amended (S.A., 1969, c. 19, Section 7) so as to completely eliminate any assessment formula.

The condominium legislation of all other jurisdictions contains no specific formula for the assessment of each unit and its common interest, but it is possible that judicial decisions like *Re Ritchie et al and Township of Nepean* (1971) 1 O.R. 459, may confirm the use (in Ontario, at least) of the second type of formula mentioned above.

VII Grouping the Jurisdictions

Based on the analysis of condominium legislation summarized in Table 2, it is possible to classify the statutory provisions relating to assessment into five groups.

GROUP I includes Nova Scotia and Newfoundland with their similar type of valuation formula.

GROUP II includes British Columbia and Saskatchewan which are grouped together because both acts require condominium documents to be supplied to assessing authorities and also provide for use of the same statutory formula for assessment. As recently as 1968, Alberta would have been part of the second group but 1969 amendments to the *Condominium Property Act* (Alberta), 1966 have eliminated the formula for assessment. Thus Alberta has been classified into a separate group (GROUP III) because its provisions for property

taxation resemble both GROUP II and IV in some respects.

GROUP IV contains the largest number of jurisdictions, five. The condominium acts of Manitoba, New Brunswick, Yukon and the Northwest Territories are all patterned after Ontario's condominium act which in turn was based on recommendations of the Ontario Law Reform Commission. All five acts are characterized by relative simplicity and flexibility and contain only two provisions related to property assessment and taxation. These are a definition of assessable condominium parcels and a listing of common area portions.

Finally, Quebec comprises GROUP V. As might be expected, the different legal traditions relating to civil law in Quebec have resulted in a completely different type of statute. However, like the other Canadian condominium legislation, provision has been made for defining what constitutes an assessable condominium parcel (i.e. each unit and its common interest is to be taxed separately and the common elements do not constitute a taxable entity). The Quebec statute differs radically from all other Canadian legislation in its requirement that common area portions be based on unit value. In this it is similar to the majority of United States condominium legislation which has similar provisions.

VIII Conclusions

Condominium legislation in Canada has been characterized by special provisions relating to assessment. It is interesting to note that a common feature of all condominium enabling acts in Canada is that the condominium unit and its associated common interest together constitute one parcel for property assessment and taxation purposes. Thus the assessor is faced with the task of valuing both the unit and common interest and it appears that the valuation of the common interest causes most of the problems. It is clear that legislators felt it was necessary to supplement the existing legislation on property tax assessment to accommodate this new form of real estate. In spite of this, provisions requiring the use of statutory assessment formulae for condominiums are found in only four jurisdictions. Most other provisions are concerned either with specifying the basis of condominium parcel assessment, or the document wherein common area portions may be found. Thus for the assessor, condominium legislation provides only the basic framework within which he must value condominium properties. For guidance on actual valuation techniques, reference must still be made to the various assessment acts in existence across the country.

Table 2
Comparison of Canadian Condominium Legislation
— Provisions Relating to Assessment and Property Taxation

Jurisdiction	Group I			Group II		Group III		Group IV			Group V	
	Nova Scotia	Newfound-land	British Columbia	Saskatche- wan	Alberta	Ontario	Manitoba	New Brunswick	Yukon	Northwest Territories	Quebec	
Name of Act	<i>Condominium Property Act, 1968 (N.S.)</i> c. 4	<i>The Condominium Act, 1970 (Nfld.)</i> c. 54	<i>Strata Titles Act, 1966 (B.C.)</i> c. 46 as amended c. 14 by S.B.C. 1968 c. 54	<i>Property Act, 1968 (Sask.)</i> c. 14	<i>Condominium Property Act, (Alta.) R.S.A. 1970, c. 62</i>	<i>The Condominium Act (Man.)</i> (Ont.) R.S.O. R.S.M. 1970 c. 77	<i>Condominium Act (Man.)</i> 1970 c. 170	<i>The Condominium Property Act, 1969 (N.B.)</i> c. 4	<i>The Condominium Act, Ordinance, 1968 (Yukon)</i> c. 1	<i>The Condominium Ordinance, 1969 (N.W.T.)</i> c. 2	<i>Quebec Civil Code 1866 as amended by S.Q. 1969 c. 76</i>	
<i>Provision Type 1 — Definition of Assessable Condominium Parcels</i>	20	12	17(3)(b) 17(3)(c)	38 39	37 38	7(11)	8(10)	7(11)	9(10)	9(10)	442 n	
<i>Provision Type 2 — Method of Determining Common Area Portions</i>											441 d	
<i>Provision Type 3 — A Listing of Common Area Portions</i>	9(d)	5(l)(c)(i)	4(l)(f)	7(l)(f)	7(l)(f)	3(l)(c)	5(l)(g)	3(l)(c)	6(1)(g)	6(1)(g)	441 l	
<i>Provision Type 4 — Provision of Documents to Assessor</i>			4(3)(b)	36	36							
<i>Provision Type 5 — Use of Statutory Assessment Formula</i>	20	12	17(1) 17(2) 17(3)(a)	37								

Prince Edward Island as yet has no condominium legislation.

Assessment Procedures in Saskatchewan

W. E. Thompson
Director of Assessments
Department of Municipal Affairs
Saskatchewan

In Saskatchewan, as in other provinces in Canada, the main source of revenue for local government purposes is real property taxation. In urban municipalities the tax revenues come mainly from assessments on land, buildings, and businesses, while in rural municipalities they come for the most part from levies made on the assessment of farm lands. Farm buildings in rural areas are not assessed or taxed unless they are used for purposes other than farming. In many municipalities the revenues are also obtained from the assessments on railroads, pipe lines, oil wells, coal mines, potash mines, salt mines, grain elevators and other industries.

The Assessment Branch

The Assessment Branch of the Department of Municipal Affairs operates under the provisions of the *Department of Municipal Affairs Act, 1953*, (Revised 1965). It is set up as a service branch to assist all local municipal governments in the province with their assessments. For those municipalities with a population of 15,000 or less, the Branch provides a complete assessment service up to the point where the local assessor enters the assessments on the assessment roll. The service is provided without charge to the municipalities in this category. Each municipality in the province still has its own official assessor who is usually the Secretary-Treasurer or Town Clerk appointed by the council, but these official assessors, except in a few cases, have not been doing any of the actual assessment work in the municipalities. It is expected that the rural Secretary-Treasurers will be doing some of the pick up assessments in the future to keep rural assessments more up-to-date for cultivated acreage. The four cities of Moose Jaw, Prince Albert,

Saskatoon and Regina have their own complete assessment staffs and the Assessment Branch does not work in these units except upon special request.

The Assessment Officers

The Municipal Assessment Officers and Property Valuers of the Assessment Branch are located in various parts of the province. They do all the reassessment work and most of the general assessment for the municipalities that have a population of 15,000 or less. They also look after the assessment in the local improvement districts (areas that do not have local government), the Municipal Corporation of Uranium City and District, and in the Northern Administration District which includes settlements such as Cumberland House, Sandy Bay, Buffalo Narrows and Ile-a-la-Crosse.

Assessment in Municipalities

Because of the relatively small field staff (about 45 including supervisors) attached to the Branch, complete reassessments can only be done in approximately 300 townships of rural land each year, which is a rather small percentage of the 3,080 townships of settled land in the province. With respect to urban municipalities, it is usually only possible to handle the reassessment of one city with a population of about 12,000, 12 to 15 towns with populations of 500 to 2,000 each, and about 50 villages with populations of 100 to 500 each in any one year. This means that all reassessment work cannot be handled as quickly as the municipalities would like, and in some areas the work may be delayed until such a time that the more out-of-date assessments in other areas are completed.

In addition to completing the re-

assessment of a certain number of municipalities each year, the assessment officers call on most of the other rural and urban municipalities for the purpose of checking properties undergoing changes together with all new construction, and they revise the assessments on these properties for the municipalities as required. This involves a considerable amount of work, particularly in urban municipalities that are growing, in rural municipalities where industrial development is taking place, and in rural areas where land is being cleared and broken.

Properties on which assessments are appealed to the local courts of revision are reinspected upon requests from councils and the assessments are revised in cases where they are out of line with other assessments in the area. The appellants are contacted in the field wherever possible and they are given the opportunity of showing their properties to the assessment officer and pointing out where they believe the assessor went wrong.

Special attention is given to municipalities where there is a great deal of industrial development. A large amount of additional assessment work is required in these municipalities and the work must be carried out in a manner that will be fair to all concerned. The oil well and pipe line assessments are reviewed each year in approximately fifty municipalities. Other industries such as potash mines, sodium mines, coal mines, gravel pits, chemical plants, steel plants, cement plants, fertilizer plants, lumber mills, etc., are developing and expanding in the province and the assessment of these plants takes up a significant portion of the Assessment Officer's time each year.

Assessment of Farm Lands

According to *The Rural Municipality Act*, farm land is to be assessed at its *fair value* exclusive of any increase of such value caused by the erection of buildings thereon. The Act goes on to state that the dominant and controlling factor shall be *equity*.

Fair value for farm land has been determined as that value established by the Department of Municipal Affairs in accordance with the productive capacity of the soil, with allowances made for factors detrimental to crop production and for factors which significantly influence the net income that the land returns

to the operator. Thus the assessed values established for farm lands do not fluctuate with market values as they are not tied in with the actual market values. Market values today will range anywhere from 3½ times to 7 times the assessed values depending on location and other factors in the market.

The assessment system used by the Department in arriving at the assessed values of farm lands is based on the sciences of soils, sociology and economics and on the principles of analysis, comparison and net income capitalization. The rural land assessment work is carried out by qualified assessment officers employed by the Department, who are university graduates in Agriculture.

Soil ratings established by the Soils Department of the University of Saskatchewan are used as a starting point in the system. Comparative numerical ratings were set up for all soil types based on their ability to produce cereal crops, particularly wheat. The indexes vary from 13 points for a very poor producing soil to 87 points for a highly productive soil.

The soil indexes are used in conjunction with a value established by the net income approach. The two were correlated in such a manner that it was possible to assign a value to each point in the soil index. Thus it was found that the assessed value of \$32 per acre, determined for Regina Heavy Clay in the Regina area by the budget approach, gave a constant value of 39¢ per point in the rating for this soil. This was called the basic log and it was applied to the indexes of all soils in the province. Any soil index multiplied by the basic log results in a comparative value for the soil type in relation to the value of \$32 per acre established for Regina Heavy Clay soil in the Regina area.

In applying the assessment system in the field, the latest soil maps are used as a guide, but a more detailed classification is made in valuing each quarter section. After determining the soil classification, the index rating is adjusted by applying the proper Practical Land Classification adjustment (this is an adjustment for differences on freight rates and gas and oil prices) for the area in relation to the Regina area. The assessment officer then determines the acreage under cultivation and checks the topography, degree of stoniness, erosion and other fea-

tures. Allowance is made for variations from conditions that are not considered typical for the rating of the soil. Condemnation discounts are given for such natural hazards as draws, ravines, rivers, sloughs and creeks and for such man-made hazards as railroads, roads, drainage ditches and double pole lines.

Arable raw prairie is valued at about the same rate per acre as similar land which is cultivated—except in the case of heavy clay soils or burn-out soils, where some allowance is made for the cost of promoting tilth in these soils. For arable bush covered land, an allowance is made for the cost of clearing the bush. Consideration is also given for distance to local market at the rate of 1% per mile discount after the first mile up to 12 miles and slightly less than 1% per mile after that.

Non-arable pasture lands are valued from \$1 per acre to \$8 per acre depending upon the carrying capacity. The carrying capacity is the number of animal units that a quarter section of land will carry for a seven month grazing season. Waste land is usually assessed at \$1 per acre. Buildings and fences are not assessed.

Assessment data is recorded on standard field sheets and copies of these sheets may be seen at the municipal office or at the office of the Assessment Branch in Regina.

Equity

Municipalities should be reassessed at fairly regular intervals if possible, and periods of fifteen to twenty-five years should not elapse between reassessments. Legislation in *The Department of Municipal Affairs Act* now states that rural municipalities are to be reassessed at least once every twelve years. If this can be done, it will help to maintain equity in assessments within municipalities and between municipalities. When the reassessment work is left too long, many rate-payers do not pay their fair share of taxes in the municipality while others are paying more than they should. This situation is quite pronounced in areas where a considerable amount of land is being brought under cultivation from year to year.

Many people will say that this is a bad time to raise assessments in view of the present wheat marketing situation. However, if some assessments are too low in comparison with others, and if the assessments

in one municipality are too low in comparison with those in another municipality in the same school unit, it would seem fair to raise these assessments to correct this situation. In other words, we should have an assessment that is fair to all, regardless of the marketing situation.

The municipalities and the school units require a certain amount of money on which to operate and they adjust their mill rates in accordance with the total taxable assessment. If they have to increase the mill rates to raise the money they need, and if the assessments are not equitable in the area, then an improper burden of taxes is placed on the lands that are correctly assessed in comparison to the lands that are underassessed.

Urban properties in Saskatchewan are assessed under the provisions of the various municipal Acts which all state that land is to be assessed at its fair value. Also buildings that are assessable in rural municipalities and in villages are to be assessed at not more than 60% of their fair value.

Urban Assessments

Urban assessments may be divided into four parts, namely, land, buildings, business and miscellaneous.

(a) Land

Basically, there are three methods of determining land values: the sales method, the comparative method and the rental income method. In assessment work it is impossible to use any one of these methods exclusively due to the lack of sufficient data. Consequently, a system was developed for use in this province that embodies elements of all three methods and yields a reasonable basic level of value.

The rating system employed includes a broad variety of economic, social and community factors. Each of the factors is given a weighting which is arrived at in the first instance through comparative measures with actual land values. The rating schedule includes all factors which appear to have some influence on property values. The main factors considered in arriving at the value of the best residential lots in a unit are (1) population of unit, (2) population of area serviced, (3) rural land index, (4) retail sales and services, number and kind, (5) wholesale and industrial establishments, (6) hotel accommodation, (7) health services, (8) recreation facilities, (9)

government and municipal offices, (10) educational facilities, (11) railroad centre or other payroll influences, (12) transportation facilities, (13) community services, (14) unit planning, (15) freedom from hazards, and (16) insurance rating.

Business lots command a higher value per front footage than do residential lots. There is a fairly consistent relationship between the two values so that it is possible to use a formula that will provide a varying multiple to establish the best business lot value by using the best residential lot as a base.

The first stage in urban land assessment is to determine the values of the best situated and serviced residential and business lots. The second stage in the procedure is to relate each lot in the unit to the base lot values, taking into consideration all factors determining relative values.

(b) Buildings

The method used in the assessment of buildings is the replacement cost method. This was considered to be the best method for mass appraisal purposes. In order to relate replacement costs with "fair value", depreciation and obsolescence allowances must be made. A depreciation table is set out in the manual so that the assessment officers will have a guide to follow when determining the amount of depreciation to be allowed when valuing a building.

The building values that are now being used are based on the average construction costs for the year 1947. These represent the average costs for the period from 1936 to 1955. The 1947 costs are approximately 40% of the 1969 costs, so that the assessment of a new building at 60% of the 1947 level of value should be approximately 24% of the 1969 cost. Replacement costs will not be the same in all municipalities for similar structures, and, because of this, adjustments are made in the assessments between municipalities for location. The unit location factor is employed to take care of the differences in cost of construction and the differences in demand and supply from one area to another.

In measuring and rating buildings, the cubic foot approach is used rather than the square foot approach as it is considered to be more accurate in assessing buildings that are more than one storey in height. In valuing a building, the valuator obtains the outside measurements to determine the cubic content, clas-

sifies the structure according to kind and quality of material and workmanship and uses the appropriate table in the manual to arrive at the rating. From this, deductions are made for depreciation and obsolescence, if such are warranted. Buildings are classified into categories from the expensive type designated as AA to the very poor type designated as F. Correct classification is very important as the rate per cubic foot changes with the classification. Basements are measured and rated separately, as they usually take a different rate than the upper part of the house.

Special field sheets are used to record all the data necessary to classify and rate a building. Copies of the completed assessment showing all the details of the assessment are kept on file in the office of the municipality. A duplicate copy is kept on file in the Assessment Branch office in Regina.

(c) Business

Business assessments are computed on the square foot area used by the business. The rate per square foot of area is based on a schedule that applies province-wide. These rates are adjusted for each urban unit in accordance with a number of features such as population of the unit, population of the area serviced by the unit, type and size of area serviced, and the proximity of other municipalities offering similar types of services.

The rates per square foot of floor space vary with the type of business carried on and also vary within a business according to the use being made of the area.

(d) Miscellaneous

Railway roadways are assessed at certain rates per mile of roadway. These rates vary between types of municipalities. For example, one rate applies in rural municipalities, whereas another rate would be used in villages, another in towns and still another in cities.

Oil and gas wells and oil well batteries are assessed for the equipment used in operating the wells and batteries under a schedule of values prepared by the Assessment Branch.

Oil and gas pipe lines are assessed at rates per mile which vary with the size of the pipe.

The plant and equipment of mines and gravel pits are assessed at scheduled values determined by the Branch.

The Training of Females –

A Lighthearted Look at Enumerator Training

D. J. Moores
North York Assessment Office
Region No. 10

This article is an attempt to relate some of the lighter moments I encountered while instructing females in the art of becoming enumerators. All instruction sessions were held during the coldest, windiest, snowiest or rainiest days of January and February.

The women involved were of two distinct age groups (or so they claimed). The first group were under thirty years of age and had teenage children; the second group were under forty years of age and had grandchildren.

A successful training course is always preceded by a well conceived plan of action and the training of enumerators is no exception. My plan has always been to keep the instruction and classroom sessions as simple and basic as possible, with one and a half days of classroom sessions, half a day of field instruction, and a half day of wrap-up classroom instruction. But, as with all plans which are made by men and prepared for women, something always seems to get altered or disrupted.

The Boy Scout Motto, "Be Prepared", is good advice when it comes to training female enumerators; one must be prepared for the expected, the unexpected, the usual and the unusual.

Preparation begins the day before the sessions start. First, it is necessary to reserve a small quiet corner with facilities, where twenty to thirty persons may sit and write in comfort. Proximity to a powder room helps. Speaking of comfort, a note was passed to me on one occasion which read "L S / M F T". After some inquiry, I was informed that it meant "Let's Stand / My Fanny's Tired".

Next, it is important to set out all the pens (make sure they work), sharpened pencils, scratch or note paper, and various forms such as the Visitation Record, Work Record, and the most important form, Request for Payment. Females never make mistakes, but issuing erasers proves to be a necessity.

The re-reading of "The Enumerator Training Manual", if a copy is available, is the last step in the preparation procedure.

The morning of the first session or class is usually interrupted by last minute alterations, but the most important item on the agenda is a "Wee Nip of The Golden Nectar" or "Rare Old Stepfather". The consumption of this form of stimulant on government time is usually frowned upon, so I suggest a mild tranquilizer.

An extra supply of film is a must, as pictures for Identification Cards

MFT

**The
Wee
Sip**

**The
Plan**

**The
Prep**

**Beau
for
All**

always come out improperly. "My head was turned the wrong way", "My eyes were closed", "My hair is a mess", "Maybe I'd look better without my glasses", are only a few of the usual comments that follow picture taking. As yet, there has been no incidence where the wrong photo was stamped on an Identification Card, but it could conceivably occur.

The documentation session usually follows I.D. card preparation. The idea of having to pay income tax and pension always brings a few adverse remarks, most of which I could not put on paper.

We are now ready to begin the actual training session, but it is also coffee time. Which is more important: a cup of coffee and a smoke, or the training? We stop to have a coffee and a smoke.

The first item of business is the identification and explanation of all the forms in the Enumerator's Kit. The result is that the women are thoroughly confused because there are so many forms that appear to be used for the same purpose. One form that seems to hold much attention and cause some puzzlement, but which is later completed with great speed and accuracy, is the Request for Payment.

On a couple of occasions, when I have been explaining the job of enumerating and have stated that the enumerator must gather the names of ALL persons residing on the property, the question has been raised, "Do you mean the names of children as well?" "Children are persons" has been my stock reply.

The section on the D.R.S. headed MAR. STAT. has caused some concern. I recall being asked on one occasion, "Are we required to ask if the persons are legally married, and do they have to show us proof?" A short discussion on polite and discreet manners followed. The women themselves provided all the answers.

When talking about abbreviations of occupations, I was asked, "How would you show your occupation?" My reply was "Assessor" and, since

it has less than eleven letters, it should be spelled out. One of the women then added a very subtle comment: "You of course do not tell people that you have women working on the street for you."

Year of Birth was another area where questions were raised. How should one approach an older person to ask their age? The favourite wording chosen by the women was, "And how young are you?"

The section headed SEX, which seems pretty straightforward, provoked the question: "How do I show one of Trudeau's consenting adults?" No comment!

A hasty reply can cause some embarrassing moments too. One lady asked, "Can we wear pants on the street?" Without hesitation I replied "If you wish." The lady then added, "I mean pants as in slacks or pant suits."

Once the first instruction sessions are concluded, the field trials take place. They are usually conducted with an assessor and an enumerator working together. This half day session always seems to fall on the coldest, meanest day of the winter. "It's as cold as charity" chattered one enumerator. "Assessors are really nice fellows. The next time one comes to my house I'm inviting him in for coffee", was exclaimed by one lady and all the others agreed. If this holds true, it won't be long before we will have coffee-logged assessors.

About a week after the classroom sessions were over, one of the enumerators took me aside and asked if I had made such and such a comment. I was a bit taken aback and said it was possible but that I couldn't remember my exact words. She had apparently taken everything down in shorthand and had typed it for reference. I have since been very careful about my choice of words and especially of stories.

In conclusion, may I leave you with this thought—"when it comes to the training of females—by females will you be taught".

**Birth
Date**

**Pants
OK**

**The
Les
son**

**The
Kit**

**Mar.
Stat.**

Will You be an Assessor in the 1980's?

Harry C. Fletcher
Assessment Education Branch

Everyone is talking about the 1975 reassessment; no one seems to be talking about anything beyond that! Understandably, therefore, some assessors are a little concerned about their futures.

This article is an attempt to explore the likely developments for the assessor over the next ten years. Prediction is a dangerous business. In the past, experts* have predicted that man would never fly, that there would be no more wars, that it was impossible to reach the moon, that the Province would never allow itself to be drawn into the assessment operation, and so on.

The writer does not pretend to be an expert in anything, but has been an interested and involved observer of the Ontario assessment scene for a few years. With this qualification, then, here goes with a look at the future.

One concern sometimes voiced, particularly by junior personnel, is that "once the reassessment programme is finished, we'll be laid off." At first glance, this seems laughable; there will not be one reassessment programme, but a continual series for the rest of our lives! Having got to market value, we will have to stay there. But let us examine this idea more closely.

First of all, is there any reason why we have to produce an assessment roll every year? Obviously not. There are many places where assessments at statutory intervals of more than one year are the rule. Assessors who have read the decision on *Sun Life Assurance Co. of Canada and The City of Montreal* (1950) will recall that the valuation was at three-year intervals.

In February of this year, the Legislation Committee for The Assessment Division recommended consideration of a new assessment roll and enumeration programme every *three* years, with supplemental assessments every three months.** The Committee noted that "the annual return of the assessment roll requires a very significant and expensive effort on the part of the assessment office in order to take account of (proportionally) few changes in the records."

This proposal is, in effect, being tested by *The Assessment Amendment Act, 1971* which has stabilized the assessment until 1975. Probably, however, the enumeration will have to be carried out on an annual basis because of such problems as changing school support

by shifting tenants, but few assessors are involved in this.

Obviously then, the annual visit by an assessor to all properties will become a thing of the past. Major changes could be picked up through building permits, as is done at present, and a delay in recording the occasional recreation room, which normally adds very little to the value of the property anyway, would be insignificant.

There must also be a change of techniques. The assessor who only measured and inspected property and costed it according to the Manual is becoming obsolete and will shortly be redundant. It is obvious that the measuring and inspection of properties is a short-term proposition. After all, a house only has to be measured once. When all physical data have been recorded, that end of the work is finished, perhaps for all time, but certainly until extensive renovations are made.

To put it bluntly, (a) the techniques that were good enough for the 1960's are not good enough for the 1970's; and (b) the techniques that are good enough for the 1970's will not be good enough for the 1980's!

Too many assessors have been accustomed to thinking in terms of the so-called "Cost Approach to Value." It is the firm conviction of the writer that the "Cost Approach" is simply a relic from the Dark Ages of assessment! There is only one value—the selling price determined either by selling the property or by comparing it with recently sold properties.

The Handbook of Cost Factors should be used to determine cost of acquisition (the "Market Approach"), rather than cost of construction (the "Cost Approach")—a fact that is not stressed enough. It facilitates the objective comparison of various structures, rather than merely indicating their replacement cost. As the Executive Director, Mr. P. G. Gillis, commented in a recent memorandum:

I wish to make it clear that the function of the Handbook of Cost Factors is not as a vehicle for calculating a building value. Its use is limited to assisting in the interpretation of sales data and other market information. It is designed to be used in conjunction with market analysis to give estimates of market value.

It is my view that *Cost Analysis* and *Income Analysis*

*An expert has been defined as someone who learns more and more about less and less, until finally he knows almost everything about almost nothing.

**Legislation Committee Report Re: Annual Return of the Assessment Roll.

should be regarded as legitimate techniques *within* the process of determining market value, rather than independent "approaches." Viewed in this light, they become merely part of the collection and processing of relevant data. Determining the cost of a structure, or the income from a property, is no different from determining the size of the lot or the services available. These are all relevant considerations but are not ends in themselves. The final estimate of value depends on the *marketability* of these features, based on the evidence of actual sales prices.

The Future Assessor

The procedures required to maintain assessment rolls at market value will include sales studies, interpretation of new legislation, preparation for court hearings, mortgage analysis, statistical interpretations of neighbourhood value shifts, studies of interest rates, studies of new highways and commuter networks, regional government plans, and all the other factors, from pollution to the Pill, that affect our lives and, therefore, our economy. Many of these studies will be conducted with computers, both for routine calculation and for studying sophisticated mathematical models, but obviously a fairly large, well-trained and competent research staff will be required.

Two facts appear to emerge from our discussion so far: (1) There is going to be an obvious surplus of people who can use a tape and a manual; (2) There is going to be a desperate shortage of people who understand the workings of the real estate markets, and can apply this knowledge through sophisticated techniques. Conclusion: The people who fit into category (1) will have to get into category (2) or be replaced.

For someone to make this transition alone would be a long and arduous task. There are night-school and university courses available in some areas, a few books which touch on some topics, but nothing available which covers everything the ambitious assessor needs to know from his own special viewpoint. To clarify this last point, if the second year of a three year college course were of value, it would still be necessary to take the whole course to obtain accreditation—all on personal time!

There is one obvious answer: The Department will have to provide specialized, relevant in-service training in order to obtain qualified personnel. Assessors will soon need to be proficient in techniques that are scarcely intelligible to them today. The assessor of the 1980's must, of necessity, be a far cry from his predecessor of the 1960's. Perhaps, at last, he will achieve that professional status that often eluded him in the past.

The Institute of Municipal Assessors of Ontario played the pioneer role in this field, but it has always relied on voluntary efforts by individuals, usually in their spare time. To make the transition into the 1980's, we will need a full-time research staff to investigate techniques, legislation and judicial interpretations, teamed with competent lecturers and writers to transmit this information to the assessment personnel.

The responsibility for this has rested with the Assessment Education Branch, which has devoted its main efforts to new staff coming from the community colleges and the universities. Almost the only contacts assessors have had with this Branch have been the schools on the Handbook of Cost Factors, and this magazine. However, the department must soon begin to devote more of its resources to the regular assessors. As policy decisions

are made head office personnel must be geared to transmit this information to the assessment staff.

In the future, the department must prepare specialized training programmes that can be delivered in classroom conditions, during working hours, just as with the schools on the Handbook in the past. Through these schools, present personnel could be upgraded to perform the work of an assessor in an age of electronic data processing. Computerized studies, rolls and maps will be essential owing to the sheer immensity of preparing up-to-date valuations every few years. The size and complexity of such a programme will probably prevent its ever being returned to municipal jurisdiction.

The Future of Provincial Assessment

If the assessment operation does not return to the municipal sphere, will it remain as at present? One suggestion has been that the Assessment Division could be separated into an independent commission, as has been done in a number of other countries. Possibly, it could be merged with the Registry/Land Titles system to form one agency responsible for the registration and valuation of all land. This latter possibility seems attractive from the standpoint of administrative efficiency, but it could be undesirable in some ways. For example, people could be very reluctant to register details of land transactions with the assessing agency.

However, the idea of a "land authority", removed from the present exclusive association with municipal taxation, is full of possibilities. We have a large, complex organization, and it would be a pity to restrict it solely to valuation for municipal taxation. We could possibly handle valuation for capital gains taxes and expropriations. We could also provide a wealth of data for planners, engineers, developers, and anyone else concerned with land economics.

It might be appropriate to change the title "assessor", a term that probably evokes more ingrained hostility on the part of the general public than any other aspect of our work. This term was adopted from the Americans in 1793, at a time when the assessor really did determine taxes. In today's corporate-image conscious society, when we no longer even work for the taxing government, it would be more descriptive and less contentious to adopt a title such as Provincial Valuation Officer, and change *The Assessment Act* to *The Rating and Valuation Act*.

Conclusion

So, to return to the question posed in the title: Will you be an assessor in the 1980's? There is no reason why not, if you can adapt to a job that will be very different from today's role. The future assessor will spend most of his time in the office studying sales returns, preparing raw data for computer processing, and analyzing and adjusting results. The only people out knocking on doors will be the enumerators and junior staff collecting building data.

All of which is as it should be. You can't do a market analysis on the street. Such work can only be done properly with all available sales and financing data arranged in some manageable form, on maps and in data banks. The computer, guided by human knowledge and judgment, will characterize assessment in the next few decades. The well-trained assessor will be in greater demand than ever before.

Training Programme Graduates

The Assessment Education Branch recently completed its first training programme for the mapping staff in the Regional Offices. The programme, entitled "Principles of Assessment Mapping," consisted of a correspondence course with eight printed lessons with assignments, and a final in-class examination.

The topics covered consisted of: An Introduction to Assessment and Taxation, Elements of Land Surveying, Survey Systems in Ontario, Basic Aerial Photography, Geocoding, Real Property Law, Land Regulation, Land Descriptions, Basic Principles of Management, and Effective Communications.

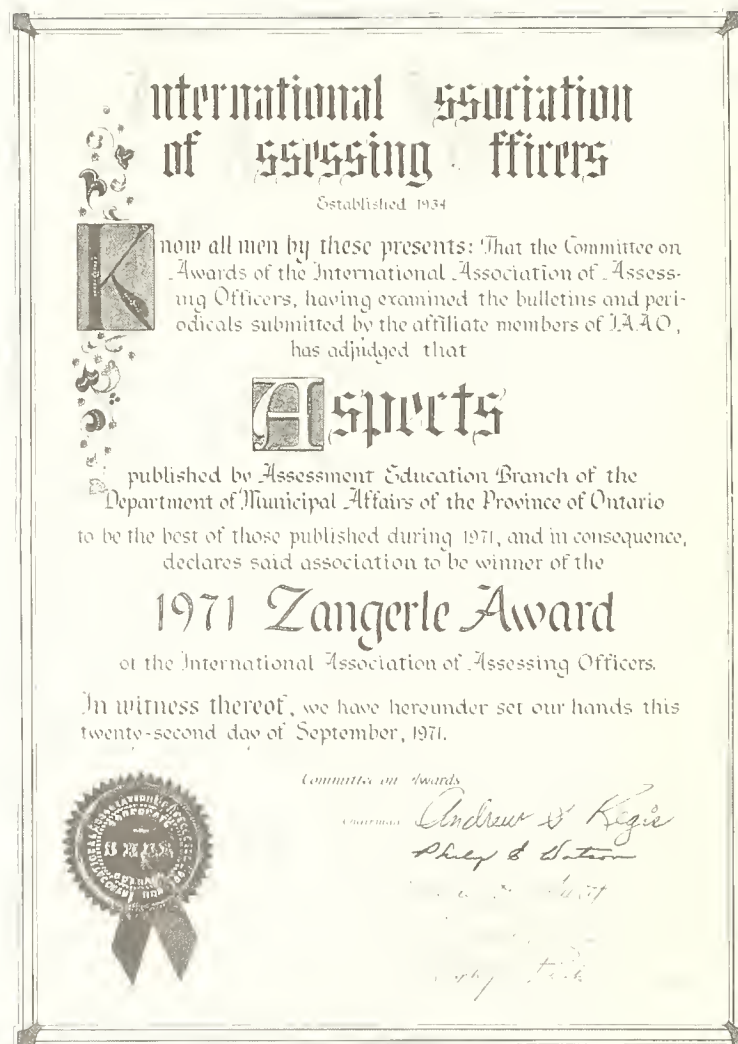
Fifty students were accepted for the first class; approximately 100 will be enrolled for 1972. The top graduate was:

F. McFaul (Owen Sound)

A complete list of graduates follows, listed alphabetically.

B. Alford (Guelph)	W. Leach (Toronto)
A. F. Anderson (Lindsay)	L. Knowlton (Brockville)
D. Audet (St. Catharines)	*T. Mannetje (Hamilton)
W. Ball (Galt)	*F. McFaul (Owen Sound)
*R. Cameron (Brantford)	W. Moore (Bracebridge)
G. Curren (Scarborough-East York)	R. Nicol (Brockville)
*A. Da Silva (Etobicoke-York)	A. Norman (Sudbury)
R. Davis (Sudbury)	*R. O'Brien (Pembroke)
A. De Gasparro (Sault Ste. Marie)	J. Pollinger (St. Catharines)
*R. Desloges (Timmins)	*L. Raglin (Pembroke)
A. Droder (Barrie)	M. Simpson (Lindsay)
B. Gignac (North Bay)	*J. Valin (Barrie)
*B. Harwood (Chatham)	J. Vott (Windsor)
C. Hill (Cobourg)	J. Wallas (Newmarket)
*S. Jones (Scarborough-East York)	D. Wright (Cobourg)
	*R. Young (Goderich)

*Passed with honours—85% or higher for combined term marks and examination.



Aspects Wins the Zangerle Award

The Zangerle Award is a publications Oscar presented annually by the International Association of Assessing Officers. The basis of this award is adjudged and bestowed to "the best publication or newsletter dealing with appraisal and/or assessment administration."

Aspects was presented the award for 1971.

Assessment Appeal Procedure and Conduct in Court

Appeal Procedure and.....

Grant Sinclair is Professor of Municipal Law at Osgoode Hall Law School in Toronto. Owing to his in-depth knowledge of local government and associated legislation, Aspects chose to interview him.

aspects: *How much legal training do you think an assessor should have?*

Mr. Sinclair: *I don't think the assessor should be a lawyer. But I do feel that he should at least understand the provisions of the Act which he's applying. In addition, I believe an assessor should have some knowledge of the structure of local government and its relationship to the provincial government. His perspective would be broader, and hopefully he would view The Assessment Act as part of a general scheme of provincial legislation designed to promote the effective operation of local government. I think it is important, in the interest of objectivity, that the assessor function as a provincial employee rather than as a person*

— Aspects Interviews Miss Elizabeth Robson and Prof. Grant Sinclair

The Assessor in Court and....

Elizabeth Robson is the Town Solicitor and Corporation Counsel for the Town of Burlington. As a lawyer she has acquired considerable experience in assessment related court proceedings. The views she offers here may help the assessor to make a more effective presentation in court.

aspects: *Miss Robson, could you explain some of the duties of a Town Solicitor?*

Miss Robson: *The main duty is to provide Town Council with legal advice. The duties of a counsel involve assessment appeals, O.M.B. hearings for zoning bylaws, expropriations both for inquiries and for arbitrations on compensation, and prosecuting bylaws which are particular to the town. Either my assistant or I always check the agendas and the minutes of the various committees (we are on the committee system) to prevent any actions that might be illegal.*

aspects: *You have been involved in assessment appeals in the past as counsel for the respondent, that is, defending the assessment. With the advent of provincial assessment, do you see yourself becoming involved as counsel for the appellant?*

Miss Robson: *Until the new legislation was passed, I had no idea that I would ever be involved in assessments again, except the ones I still have outstanding. But it's possible now that the municipality may be required, on behalf of ratepayers who don't know their own rights, to appeal assessments.*

aspects: *When you, as the municipi-*

pal counsel, were in a position of defending assessments, what did you expect from the assessors in terms of preparation for court hearings?

Miss Robson: *I'm a very fussy counsel. I expect them to substantiate the value of land to the last dollar. I would expect that they would be able to give me decent comparables, and that they would have done a lot of work to find comparables, not so much for the ordinary houses but for golf courses and farms. I also expect very great caution and care. To say "In my opinion" does not go over with the court. I want them to have a lot of factual proof, as much as they can possibly get their hands on, which entails a lot of work. I also think assessors should, for 2 or possibly 3 years before they are expected to go into court, sit and listen to all assessment appeals to find out what they are going to be faced with. One witness I had was a man who made arithmetic mistakes. The mistakes were obvious and we corrected them, but his credibility was attacked all the way through. So I expect their arithmetic to be absolutely perfect. That*

attempting to maximize the tax revenues of a particular municipality.

aspects: What are your views on present appeal procedures, particularly the fact that each hearing is a trial de novo?

Mr. Sinclair: My first reaction would be to say that a complete re-hearing at three stages of the appeal procedure is inefficient. As one recent decision has indicated, certain counsel make a practice of presenting little evidence before the Assessment Review Court or County Judge, and save the weight of their evidence for production at the hearing before the Ontario Municipal Board. However, efficiency should not necessarily be the overriding consideration. In certain circumstances it may be quite justifiable to use appeal procedure as a form of discovery. A taxpayer who is not represented by counsel and who has neither the financial resources nor knowledge as to the proper conduct of an appeal may be at a disadvantage. Consider, for example, the first stage of appeal, the Assessment Review Court. The taxing authority has

the advantage of expertise, that is, considerable knowledge as to the methods of assessment and a much greater knowledge of the market and comparative values. If the proceedings are conducted on an adversary basis, there may result a distinct imbalance which may be remedied in part by trial de novo at a later stage in the appeal process.

A second consideration is that the Assessment Review Court is not a court of record, so that, as a matter of practicability, later appeals must proceed by way of trial de novo. I think I would be in favour of eliminating trial de novo if the Assessment Review Court were made a court of record, and the appointment of its part-time members were much more selective than was the case with the old courts of revision. Although such a change may make the proceedings more formal, it may have desirable results, such as the development of a body of precedent and consequently more consistent and fair decisions.

aspects: What are your views of the

present exemptions outlined in The Assessment Act?

Mr. Sinclair: In one sense, exemptions are a form of indirect subsidy and, to that extent, represent official support of the social policies implicit in the activities carried on by the tax-exempt institutions. By abolishing exemptions and replacing them with direct grants according to need, the government would be in a better position to assess and control these policies. In addition, greater flexibility in establishing priorities would be possible. There also exists some confusion as to the interpretation of the exemption provisions of The Assessment Act, and in some cases inequities result. This problem could be avoided by a scheme of direct grants.

Against this position is the argument that exemptions avoid double taxation. Although real property taxes are imposed upon land, it is people who pay. Thus, persons who use religious facilities would be forced to pay a greater share of municipal costs if such institutions were not exempt. In this way, real

sounds simple but it can be dreadfully damaging.

aspects: What advice would you have for an assessor preparing for a court hearing?

Miss Robson: I believe in thorough preparation. In my view, ninety per cent of any case is won outside the courtroom. The assessor should be very particular about his assessments and very sure that they are right. Also he should have the particulars handy and in concise form. Secondly, he must realize that, while he may know how to assess, once he gets into court the counsel is handling the case.

My method of preparing cases is to invite the assessor or witness to come to my office and tell me the story. I sort out his story to build up a picture. Then I bring him back and tell him what questions I expect to ask him. He should also be ready for me to ask other questions, so he has to go into court with a fairly open mind.

When the assessor is being examined by his own counsel, he should listen to the questions. I've had the terrible experience of allowing a witness to look at the questions that I was planning to ask him in court. He answered those questions when I wasn't asking them and stood looking at me with his mouth hanging open when I asked another question. You can't cut and dry a case

in court. You watch the judge and try to keep an eye on the other counsel. You see how things are going and you tack as in sailing. Cross-examination is easy. Examination in chief is much harder. When you are examining in chief you know that if you start leading, the other counsel may be on his feet objecting. But you know that the witness knows the answer. Hence the assessor or witness must listen to the questions when he is examined or cross-examined. However, assessors are often nervous in court.

But I think the most important advice an assessor can have is that he should not argue or evade on cross-examination. Once he evades, he has had it when any half-decent counsel is cross-examining. Once he sidesteps a question he is nailed and is in deep trouble from then on. So if he is asked a damaging question he should answer it, and answer it truthfully. He shouldn't try to second guess the cross-examiner. Assessors, particularly, are prone to this. I think assessors have a certain amount of authority and they resent having their sincerity and integrity challenged. So they will argue either with the court or with the cross-examiner, or they will evade a question and those two things are deadly. They should keep their composure.

aspects: If you were in a position to

attack an assessment, what weaknesses would you look for in the assessor's defence?

Miss Robson: I would try to approach him with tact and courtesy, but one can do that and still get under his skin. If I wanted to be really nasty, I would attack his integrity because this seems to be a terribly sore point with all assessors. But it would depend on the case. I would have to get the data on sales comparisons myself and be ready to say: "But in that case the property was worth so much. Why haven't you assessed this property in the same way?" I would get my witness to assess the property; then I would compare the valuations and use my witness to attack the assessment.

aspects: What are your views on present assessment appeal procedures?

Miss Robson: In view of the Loblaw's case (re Loblaw Groceries Co. Ltd. and Town of Burlington, 1971), there seems to be an unlimited time for appeal where the Assessment Review Court does not make a decision and this has not been changed. I don't think there should be an unlimited time for anything. We do have a Statute of Limitations.

I have never understood the reasoning behind the appeal procedures as they stand and I think possibly some of our County Court judges resent them.

property taxes discriminate against those persons. I am not suggesting that certain institutions should not pay their fair share of the costs of services provided by the municipality. But, should the users of these institutions contribute doubly where the institution places no additional burden on the municipality in terms of required services?

aspects: What effect do you think zoning bylaws have on market value?

Mr. Sinclair: If market value is defined as what a willing buyer would pay to a willing seller in the open market, it should be obvious that existing zoning should be a factor to be considered. A purchaser would be willing to pay more for land if the land were zoned for the use to which he intends to put the land. I also think that re-zoning will affect market value and support an assessment made on the basis of highest and best use, rather than on present use.

aspects: Do you think that a clear distinction can be made between questions of fact and question of law?

Mr. Sinclair: Personally, I find it very difficult, when considering juris-

diction in assessment appeals, to make an analytical distinction between questions of fact and questions of law. I must admit, however, that as a result of the decided cases an operative distinction exists. Consider business assessment. The question of whether or not a particular business falls within one of the specified categories in The Assessment Act is a question of fact. But, equally, it involves a question of law insofar as the category must be defined. For example, to define the term "manufacturing" requires that the tribunal interpret that provision of The Assessment Act. So, the process of determination involves both questions of law and fact.

In my opinion, the jurisdictional problem is posed unnecessarily. Only in the area of assessment appeal tribunals is the question a significant issue. I do not think that the decisions of the courts in *Quance v. Ivey* and *Olympia Edwards* can be justified either on constitutional grounds or legal logic, especially

in light of the decision of the Privy Council in the *John East Iron* case. However, we must accept these decisions as they stand, although there has been a recent case at the county court level which held that there is a parallel but subordinate jurisdiction in the assessment tribunals to determine matters relating to assessability.

Of course the Assessment Review Court is a fact-finding tribunal. But why go through two trials de novo, one before a County Judge and one before the Municipal Board? I don't see any real reason for going through two trials before getting to the Court of Appeal. One trial would be plenty.

I have heard a County Judge refer to an assessment appeal before him as "this examination for discovery", which is what it really is, in a way. You find out the other person's weak points, if you can, before the County Judge with a view to taking it on to the Municipal Board.

aspects: Do you see any ways to improve appeal procedures in the future?

Miss Robson: In the *Loblaw's* case the judges traced the appeal procedures back to 1850 and found that they have apparently been stuffed in and plugged up here and there since then, without any real attempt to sort them out. I would hope that the appeal provisions would be changed. I don't know any other procedure, except appeal from summary convictions, which is by way of trial de novo. But that's an appeal through a provincial judge who is often not a lawyer, to a County Judge who is always a lawyer. I'm not too sure I understand the reason for that either, but it seems preferable to the present system.

aspects: Does your approach to a case change with respect to the level of Court on which you are working?

Miss Robson: No. Before the County Judge and the O.M.B. the approach is exactly the same. However, I might decide, on the basis of what happened in one court, to get more evidence for the next, as I have done in the *Tyandaga Golf Course* case which I will be arguing soon. I have much more evidence before the O.M.B. than I had before the County Judge.

In the Court of Appeal, it's pure argument. You have no witnesses. You have to submit a written memorandum of fact and law and then you argue your case before the Court. Sometimes this means that you stand up in front of the Court while they ask you questions, but fortunately that isn't too frequent. Usually they let you state your case and argue it before them and then they ask questions. But you are on your own; you have no witnesses. You have the evidence that was given. This is where the assessor comes in. If his

assessment was valid and if it can be defended with confidence, counsel is in a better position to win any appeal.



Miss Elizabeth Robson

The Ontario Public Service

Below is a list of statistics taken from the *Ontario Budget Report (1971)* showing the number of employees and the estimated gross expenditure of each Department within the Ontario Government. It is interesting to note that the Department of Municipal Affairs employs approximately 5% of the Public Service complement and accounts for only 0.7% of total expenditure.¹

Department	Approved No. of Employees March 31/71	Estimated Gross General Expenditure (1971-72)
Agriculture and Food	1,735	77,579,000
Civil Service	207	3,229,000
Correctional Services	4,021	57,890,000
Education	2,889	1,377,337,000
Energy and Resources Management	399	38,175,000
Ontario Water Resources Commission	834	*
Financial and Commercial Affairs	479	5,887,000
Health	20,691	948,077,000
Ontario Hospital Services Commission	434	*
† Highways	10,763	542,683,000
Justice	4,077	131,886,000
Ontario Provincial Police	4,756	*
Labour	1,232	25,900,000
Lands and Forests	3,441	77,818,000
Mines and Northern Affairs	457	12,474,000
Municipal Affairs (Assessment Division)	3,460 (2,736)	296,633,000
Prime Minister	44	684,000
Provincial Secretary and Citizenship	418	10,987,000
Public Works	2,170	115,443,000
Revenue	1,471	15,437,000
Social and Family Services	1,387	354,961,000
Tourism and Information	412	15,310,000
Centennial Centre	182	*
Trade and Development	275	36,926,000
Ontario Development Corporation	127	*
Ontario Housing Corporation	520	*
† Transport	1,470	18,533,000
Treasury and Economics	543	30,639,000
Treasury Board	106	3,692,000
University Affairs	118	443,843,000
TOTAL	69,118	

* Not included in general public service expenditure.

† Subsequent to the presentation of the Ontario Budget, the Department of Highways and Transport have been combined.

¹ Calculated from total provincial expenditure.

DMA Expenditure

Breakdown of estimated expenditure of the Department of Municipal Affairs (1971-72) is as follows:

Municipal Affairs	
The Residential Property Tax Reduction Act:	
Main Benefit	150,000,000
Supplementary Benefit	18,000,000
Municipal Unconditional Grants	27,250,000
Regional Municipal Grants	26,100,000
Other Grants, Subsidies and Payments to Municipalities	32,189,000
Other	43,094,000
TOTAL	296,633,000

Public Relations

I The Broad Perspective

Susan Trmal
Wentworth Assessment Office
Region No. 19

In public relations there are two basic approaches to the people—mass and individual. On a mass level, one can only deal with the public through indirect means. But, on an individual level, one can use both direct ("face-to-face") means and indirect means.

The mass approach is effective in introducing the public to new governmental programmes and actions. This gives the public the opportunity to learn more about those programmes on their own and to discuss them with their families and friends, and, more notably, with opinion leaders. In addition, they are given a chance to accept the new ideas.

The mass approach must begin as early, as accurately, and as effectively as possible after the new idea is originated, using such media as television (the most effective by far), press releases, radio, newsletters and other tools such as an open house.

After a new programme is initiated on a mass level, the public must be dealt with individually. The public servant must be able to adapt to his public since people react to the same stimuli in very different ways. Everyone is unique in his background, experience, and personality

II The Individual Approach

Ron Trbovich
North York Assessment Office
Region No. 10

Every person is an individual because of his own background, experience, and personality. With this fact in mind, it is worthwhile to think in terms of good public relations on an individual level as opposed to an institutional one. This approach to the subject of public relations reflects the growing awareness on the part of students of public administration that the human factor is perhaps the most critical in terms of the organization's meeting its goals of effectiveness and social service.

If we accept that good human relations is the ability to get along well with others, then it follows that, reduced to a personal level, good public relations is basically good human relations. Further, successful human relations is not simply a matter of applying the Golden Rule or being nice to people. The ability to get along with others involves a far more difficult effort requiring sound intelligence and a proper framework for analyzing human situations.

But why is the individual civil servant so very important in an organization that seeks to serve the public? And what is the relationship between good public relations and good human relations?

and therefore must be handled as an individual. He must also remember to show interest in the citizen's problem, give complete and accurate information, be polite and friendly and dress tastefully.

Direct contact can be used advantageously by the public relations man or woman. In the face-to-face situation there is a better opportunity for achieving understanding between the parties involved. Two way communication makes it easier to overcome barriers based on semantics or emotion which may distort or prevent understanding between people.

Consider the re-assessment programme. If the homeowner has any questions about this programme, he might ask the assessor for the facts to correct any misconceptions gained through mass public relations or rumour. While the assessor is at the home, he has the opportunity of winning the homeowner to his side by asking if there are any devaluing characteristics of the home. The homeowner can show the assessor right away where the problem lies. The assessor will make a note of the devaluing characteristics and, by doing so, he will have won the homeowner's confidence.

The referral system will begin to operate. The satisfied homeowner will praise the government to his neighbours and friends. But, a poor public relations man could turn a potentially advantageous encounter into a disaster for the assessor, the government and the

re-assessment programme. The importance of leaving the public in a pleasant, satisfied frame of mind cannot be over-emphasized.

Special care must also be taken in executing individual public relations using indirect methods. Letters must communicate effectively to secure a desired response. Form letters, a time-saving device, are not very effective since they appear impersonal to the recipient (i.e. another example of government red tape). On the telephone, the manner of speech and tone of voice help the citizen to form a mental picture of the party to whom he is speaking. The employee must remember that he is the Department as far as this individual is concerned.

Special care must also be taken in the selection of a receptionist; this person may be the only employee with whom many people come in contact, whether directly or indirectly. The receptionist reflects the image of government to the individual.

Because the basic function of the civil service is to serve the public, the quality and quantity of the services must meet with public satisfaction. The manner in which the services are performed is often more important than the actual service itself in terms of public reaction. Therefore, to establish good relations with the public (i.e. citizen approval and confidence), public employees must be effective in performing their duties and in carrying them out.

Clearly, providing services to and satisfying the needs of the public constitute the basic function and responsibility of government; and each civil servant shares this responsibility. Indeed, the greatest inducement of all for an individual to pursue a career in the public service is the sense that he is not merely working for a private employer or himself, but for his fellow man.

Public opinion, good or bad, regarding government is formulated largely on the basis of public satisfaction with the quality and quantity of the services provided by civil servants. Moreover, the manner in which these services are performed is often more important than the actual service itself in terms of public reaction. Because we have chosen to treat public relations on the personal level, we can begin to demonstrate that good human relations are produced by good public relations. Further, we can begin to appreciate the very important role that every civil servant plays in the organization through his actions.

If we examine the role of the property assessor, it becomes apparent that in some cases he is the sole contact that the citizens have with the government. He visits their homes, answers their queries, performs his duties competently in their presence—in some cases he is the Department in the public's eye. In this light, we can view the assessor as an ambassador, representing a direct contact with the public in the performance of a necessary service. He is on the front-line, exposed and vulnerable to the public. His actions, his words and manners, his appearance, his feelings, his mood, all these personal

factors come into play in his interaction with the public. The effect he has on others will largely determine whether or not he will be successful in creating a good public image. From this perspective, it is clear that good human relations, as practised within the organization and without, will facilitate the development of good public relations and the attainment of organizational goals as well as the goals of the individual public servant, which are to serve his fellow man in a positive and effective manner.

As stated before, good public relations remains basically a function of certain personal attributes which, taken together, represent the determinants of good human relations.

Good human relations may be equated with a desire to live and work successfully with people. The result of good human relations is that people get along well with each other. Accordingly, the ability to get along well with people is the prime attribute of a good organizational man.

The Grassroots Encounter

Percy A. D'Souza
Etobicoke-York Assessment Office
Region No. 12

Every morning we are instructed by our crew chief to meet him at 8.30 a.m. sharp on the street. We are handed blank worksheets with sketches and instructions to complete the interior inspections. At 9 a.m. I knock on the first door.

"I'm from the Ontario Government Assessment Department, Ma'am," I say, and produce my identity card. "I've come to reassess your house." I proceed to give her the blue folder about reassessment.

"Well, we've not made any changes since the last assessment and don't require an inspection" she replies. I try to explain about reassessment but the door is slammed in my face. "My crew chief will have to deal with this one", I think, and pass on.

I knock hopefully on the next door and start all over again.

"Oh yes I have read all about it in the papers," says the lady.

"This means you are going to raise our taxes?" I remark that the blue folder explains everything but she still seems dubious. "Anyway where would you like to start?"

"The basement Ma'am," I reply. While I go down to the basement I can hear the good lady scurrying along to tidy up her bedrooms. I take down the details of the basement and come up again.

"Do you have to look into every room?"

"Well, yes Ma'am."

"But my husband is sleeping in one of the bedrooms and cannot be disturbed as he has just returned from the night shift."

"All right, Ma'am, but is there a washroom in the bedroom?"

"Oh yes, just a two piece."

"You mean a toilet, basin and shower?"

"That's right."

"We call that a 3 piece."

As I step outside and leave for the next house, I notice two chimneys sticking out of the roof and realize I have missed a fireplace. Now let me see about the grading. A good C6 I decide, and pass on to the next.

The lady next door is most cooperative. I complete my inspection answering her questions all the while. I accept her offer of coffee. When I come outside I note I have forgotten to measure the finished part of the basement in my eagerness to answer her questions and drink her coffee.

On to the next. I explain my mission to the man who answers the door clad in a dressing gown. "You're welcome to assess," he says, "but I have just contracted German measles." To which I reply, "That's all right Sir, I'm not pregnant," and proceed cheerfully to complete my inspection.

When I explain my mission to the lady next door she exclaims, "I am busy right now exercising some Doberman Pinschers in the basement but if you can manage with them around you are welcome." I retreat hurriedly, muttering that I will call again after they have finished exercising. As I leave I can see in the corner of my eye the mocking grin on her face.

I continue from door to door with varying fortunes. I have had a series of 'outs' when suddenly a car stops and a police officer confronts me and asks me what I am about to do. I explain and produce my identity card. He in turn explains that they have received a telephone call reporting a suspicious looking character knocking on doors and peering into houses!

By the end of the day I have done my day's work and hand the completed sheets in to the crew chief. He informs me of all the missing CUPS and WUPS in the previous days work. I take off for home with a firm determination to do better the next day.

DMA and Her Vital Statistics

Barbara Weatherhead
Dept. of Municipal Affairs

Creation and Development

Following upon the recommendation of Lord Durham in 1839, *The Baldwin Act* of 1849 established a system of municipal government in Upper Canada. This Act is the basis of our present *Municipal Act*.

In the years following, various boards and officials such as the Provincial Board of Health, the Provincial Municipal Auditor, the Ontario Railway and Municipal Board, (which became the Ontario Municipal Board in 1932) and the Bureau of Municipal Affairs had some supervisory and regulatory powers over the local municipalities. But with the Depression and the growing complexity of local municipal affairs, it became apparent that some form of central administrative supervision was needed. Hence, the Ontario Department of Municipal Affairs was established in 1934 and was charged to exercise general oversight over municipal institutions and their administration.

The Department developed out of the Bureau of Municipal Affairs, which was established in 1917 (O.S. 1917, c. 14) and put under the authority of the Provincial Secretary. By this Act, the Provincial Municipal Auditor became an officer of the Bureau, and the collection and analysis of municipal statistics was transferred from the Bureau of Industries to the Bureau of Municipal Affairs. In 1919, the administration of *The Ontario Housing Act* was placed under the direction of the Bureau of Municipal Affairs and a Housing Branch was organized; this Branch ceased its activities in 1928. In 1932, matters under the jurisdiction of the Bureau were transferred to the Ontario Municipal Board (O.S. 1933, c. 27).

The establishment of the Department of Municipal Affairs was confirmed by Ontario Statutes 1935, c. 16, with the Honourable David A. Croll as Minister and Herbert Cummings as Deputy Minister. By this Act, the Department was charged to administer all acts relating to municipal institutions and affairs, including *The Ontario Municipal Board Act*, *The Ontario Housing Act*, 1919, and *The Municipal Housing Act*, 1920, and amendments thereto. At this time, the jurisdiction formerly exercised by the Bureau of Municipal Affairs was transferred from the Ontario Municipal Board to the Department of Municipal Affairs.

A number of branches, boards and commissions have been added to or transferred from the Department since 1934:

The Registrar-General's Office, which had been a Branch of the Department for several years, was transferred to the Department of the Provincial Secretary, August 17, 1955.

The Ontario Highway Transport Board was administered by the Department until July 1, 1957, and then transferred to the Department of Transport.

The Community Planning Branch was transferred to the Department of Municipal Affairs from the Department of Planning and Development on April 1, 1960.

The Ontario Water Resources Commission which was administered by the Department from April 1, 1960, was transferred to the Department of Energy and Resources Management on May 1, 1964.

The foregoing has set the scene for one of the most complex Departments in the Ontario Government. To comprehend the scope of the work, one would have to know the legislative documents under which the Department works. *The Department of Municipal Affairs Act*, *The Municipal Act*, *The Assessment Act* and *The Planning Act* are only four among more than fifty acts which it administers. A number of new programmes have been introduced in the last three years to keep in tune with the growth and needs of Ontario's cities. These include regional government, reassessment, tax relief for farmers and needy pensioners, residential property tax relief and universal subdivision control. Let us examine some of the roles of the various Branches.

Administration and Finance Division

The Administration and Finance Division is one area with which every employee has some contact. It is responsible for the development and proper management of all the administrative, financial and personnel programmes necessary for the functioning of the Department. It consists of three Branches: Accounts, Administrative Services, and Personnel.

The main responsibilities of the Accounts Branch are to ensure that operating personnel receive proper accounting and financial support, and to control Department assets. The Administrative Services Branch consists of four sections—Purchasing and Supply, Printing and Duplicating, Library, Records and Office Services. The Personnel Branch is responsible for the recruitment of qualified staff to meet Department replacement and expansion needs. Changes in organizational structure and job content are reviewed by Personnel Officers who evaluate the resulting positions for pay purposes. Staff Development is a major area of concern and an extension program using internal/external resources is currently in process.

Assessment Division

The Assessment Division which employs 2736 people, including 2634 in the field, is the largest single unit in the Department. On January 1, 1970, the Department assumed the responsibility for the administration of assessment from the municipalities because of the generally unsatisfactory conditions across the province. To provide greater equity and standardization among municipalities and taxpayers, a programme was created to reassess all properties at market value by 1974.

To discharge the responsibilities created by the new programme, the Division adopted a two-pronged

approach. The first is to accomplish the reassessment at the greatest rate consistent with desired quality. The second is headed by the Assessment Education Branch which aims both at upgrading and training future assessors. It is hoped that the implementation of the Division's major programme would enhance the quality of assessment throughout the province.

Municipal Subsidies Branch

The Municipal Subsidies Branch administers the grant, subsidy and loan programmes for which the Department is responsible. A new programme of Regional Municipal Grants was introduced in 1970 to assist in the provision of services to regional municipalities. Other grants include Supplementary Tax Assistance for the Elderly, for those receiving the federal government's guaranteed income supplement; and a Farm Tax Reduction Programme, to ease the burden of municipal and school taxes on farm land. Financial assistance is available on a three part basis: per capita, area density, and policy grants. Another programme is the Residential Property Tax Programme, which is designed to reduce the burden of municipal and school taxes on all eligible homeowners and tenants in Ontario. *The Municipal Unconditional Grants Act* authorizes the payment of two different subsidies: the unconditional per capita grant and the hospitalization of indigents. *The Municipal Tax Assistance Act* authorizes payments to the municipalities in lieu of taxes on certain provincial properties. *The Drainage Act* authorizes a municipality to construct, improve, repair, and maintain a drainage works and to distribute the costs among the benefiting owners. It also authorizes the payment of a grant to a municipality in respect of assessment against agricultural lands in the municipality. In 1971, a programme was introduced to pay grants for new provincial parklands under the *Provincial Park and Municipal Tax Assistance Act*. The Municipal and School Tax Credits Programme assists elderly homeowners in paying their real estate taxes. Loan assistance is given to the owner or his wife who uses the real property as a personal residence and is sixty-five years of age or more.

Field staff are available for advice and consultation in parts of Ontario on the various programmes of the Municipal Subsidies Branch.

Municipal Organization and Administration Branch

The Municipal Organization and Administration Branch exercises Departmental supervision over the operations of the improvement districts (16 at this time) and exercises similar control over the operations of the Moosonee Development Area Board. It also has limited control in respect to several municipalities which by Ontario Municipal Board Order are required to obtain Departmental approval to their annual budgets. It affords Departmental approval to municipal by-laws as specified under the statutes, is responsible for the administration of the tax arrears (recovery) procedures under *The Department of Municipal Affairs Act* and is responsible also for the administration of the regulations under *The Assessment Act* concerning designated mining municipalities (62). General advice and consultation on most phases of municipal operation are made available by the Branch to all municipalities throughout the Province, and upon implementation of a regional government structure, assistance and advice are made available to

the regional and area municipalities in the design of the respective administrative organizations.

Field staff are located at Thunder Bay, Sudbury, Ottawa and London.

Municipal Accounting Branch

The Municipal Accounting Branch is responsible for providing a financial advisory service to municipal officials on such matters as budgeting, accounting, reporting, auditing and financing of local government, through a system of regional offices and advisors. It also provides technical and financial administration assistance to municipalities involved in the formation of the Regional Municipalities of Niagara, York and the District Municipality of Muskoka.

The Branch is also responsible for reviewing and improving municipal accounting, reporting and auditing techniques and procedures, and working with various committees to improve municipal accounting education and knowledge.

The Branch maintains the system of licensing municipal auditors.

Community Planning Branch

This Branch administers *The Planning Act*, which covers the approval of planning areas, official plans and amendments, plans of subdivision, urban renewal schemes and other responsibilities assigned under the Act. Legislation was introduced in 1970 which imposed subdivision control on all land in Ontario not protected by municipal bylaws or ministerial orders.

A number of research projects are underway in the Branch: lakeshore capacity land use classification, residential estate development, regional shopping centre impact, mobile homes and Wasaga Beach.

Field staff are available in various locations to assist the public and local officials with planning problems.

Municipal Research Branch

This Branch has two main responsibilities: (1) to carry out general research in any area in which the Department of Municipal Affairs exercises responsibility, and (2) to develop regional government proposals for various parts of Ontario.

In 1968 the government embarked on a programme to strengthen local government in Ontario through a reform of its structure and organization. An integral part of this

programme is the establishment of regional municipalities. As a result of intensive provincial and local research, discussions and design proposals, regional municipalities now cover such areas in Ontario as Ottawa-Carleton (1969), and Niagara (1970). In January, 1971, The Regional Municipality of York and District Municipality of Muskoka began operation. The amalgamation of the City of Thunder Bay is also part of the overall reform programme. Studies have been completed in other areas of the province and discussions are being held with many municipalities to obtain agreement on specific municipal reforms.

Law Branch

The Law Branch assists municipalities with problems of a legal nature on request and provides a consulting service to solicitors concerned with municipal problems. On occasion, assistance is given to the public, but normally it is expected that the public secure legal advice from their own solicitor. As an aid to municipal officials, the Department prepares and distributes annually a summary of legislation of municipal significance.

Municipal Finance Branch

The responsibilities of the Municipal Finance Branch are to collect, collate, analyze and publish data on all aspects of municipal finance in Ontario; to analyze and evaluate municipal financial data in order to assess the financial viability of individual municipalities; to administer the day to day relationships of the Ontario Education Capital Aid programme and the Ontario Municipal Improvement Corporation; and to provide municipalities with an advisory service on the administration of debts.

Specifically, its functions are to design a new property tax structure to operate when the reassessment programme is completed; to design a form of grants to the municipalities based on their needs and resources and to advise the Province on the operation of specific grant schemes; to develop financial provisions to regional governments and maintain a review of their financial operations.

The above description is only a brief survey of the many functions of the Department of Municipal Affairs. It is obvious that to fulfill such a role requires a highly complex, diversified and effective structure. As it stands, the structure is given meaning by the high calibre of leadership which separates the Department from co-equal agencies.

Preview of Legislative Impact on Mass Appeals

The Regional Assessment Commissioner for Assessment Region Number 14 (York) and the Corporation of the Town of Richmond Hill and the Corporation of the Township of Vaughan

J. Robert Boxma, LL.M.

The appeals of these two cases were heard together by the Ontario Court of Appeal on June 9th of this year. Both cases involved the question of the validity and propriety of a Notice of Appeal given by the Municipal Council allegedly pursuant to section 52 of *The Assessment Act*, S.O. 1968-9.

The notice of complaint by the Township of Vaughan stated that all persons and corporations on the assessment roll for 1970 had been assessed too high. The Clerk's name and address were given for service and it went on to state that if addresses were required in respect of the individuals they could be obtained from the assessment roll.

The notice of complaint of the Town of Richmond Hill simply referred to a Council resolution directing the Clerk to appeal the assessment of all persons on the assessment roll and therefore the Town was complaining that all persons had been assessed too high.

In the first instance, Mr. Justice Haines disposed of the matters by giving a wide interpretation to section 52. He stated:

"In my opinion, if the appeal can be filed in respect of one, then it can be filed in respect of all."

The Court of Appeal, on the other hand, took a much more restrictive approach and, in a unanimous decision delivered by Mr. Justice Kelly,

the Court felt that it was not necessary to decide the broader question of whether section 52 authorizes the inclusion in one notice, properly drawn, of complaints with respect to more than one person, each of whom is properly identified. Rather, the Court chose to deal only with the question of whether or not the single formal notice complaining of "all the assessments" in the municipality complied with the requirements of section 52(2).

The Court held that, since the notice is the document which subjects the assessment roll to alteration by a tribunal required to act judicially (the Assessment Review Court), the notice must stand by itself. In other words, it is necessary that the notice alone, without reference to anything outside of itself, define the parties to the issue and the subject matter, that is the name and address of the person who is the respondent, and specify the assessment which is attacked.

By section 52(4) of the Act the Assessment Commissioner is required to forward to the Regional Registrar of the Assessment Review Court the notices of complaint, and he in turn must send notice of hearing to each individual. The Court felt that, if it was necessary for the Regional Registrar to go outside of his office and consult the assessment roll in order to obtain the names and addresses, this require-

ment would have been spelled out clearly in the legislation.

The appeals were therefore allowed and in the words of Mr. Justice Kelly:

"We place our decision firmly on the basis that the notice of complaint must state seriatim the persons whose assessments the Assessment Review Court is called upon to decide and that in the absence of so doing the notice is a nullity."

Since this decision was handed down, there has been a change to section 52 of *The Assessment Act*. The new section 52 now requires that a notice of complaint be given to the Regional Registrar of the Assessment Review Court and in addition it must also be given

2(b) "to any other person whose assessment is complained of."

Subsection 3 of section 52 requires that the notice of complaint be given to the Regional Registrar by mailing it to him by ordinary mail. However, it must be sent, within the same time limit, by registered mail to the person "whose assessment is complained of." This, strictly from a practical point of view and in view of the cost involved, prevents any municipality from bringing a notice of complaint in respect of all the persons on an assessment roll as was attempted in the Richmond Hill and Vaughan Township cases.

How Do You Spell

Management?

S. I. Ker

Personnel Branch

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Surely it is not surprising that many people have difficulty understanding exactly what the term "to manage" really means. All you have to do is look at the definitions from the Oxford Concise Dictionary to become confused. After looking at the word in its various forms, it is no wonder that some people are still a bit puzzled. To add to the difficulty, we have other words which are often used interchangeably. For instance, is there a difference between an executive, a manager, an administrator and a supervisor? To some people there is, if only in their minds. But, in fact, these four people are all doing the same thing. They are trying to get things done through other people. The skills required by the first line supervisor are basically the same as those of

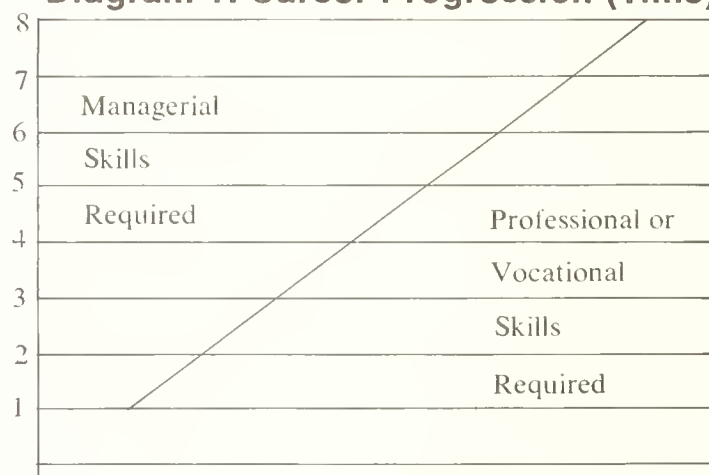
the executive. Perhaps there is a question of magnitude or degree; but the principles are the same: they should both be planning, organizing, directing and controlling the work of others.

Let us attempt to examine some of the reasons why management is such an elusive subject. How is it that so few people in managerial positions seem to understand what they should really be doing and what they are getting paid for?

The natural tendency in any organization is to stress professional or technical competence at the working level. This is most certainly a sensible approach and without it most institutions, companies, etc., would be somewhat meaningless. If a company is going to pro-

Diagram 1: Career Progression (Time)

Level
of
Responsibility



Example: Manager at Level 3 should only be spending about $\frac{2}{3}$ of his time utilizing his professional skills. The remainder should be spent on his managerial responsibilities.

duce computers, it is fairly obvious that a great deal of professional and technical talent is required before it can be in a position to offer a product. The job of planning, organizing, directing and controlling these talents falls to the managers at various levels. What often happens, however, is that as a person rises to a more responsible position in an organization, he finds that his duties gradually begin to change. If he pauses to analyze how his day is spent, a junior manager usually finds that a slight shift of emphasis has taken place. He realizes that he is involved less with technical problems than with some new ones which he has not really noticed and which have crept in rather quietly. We shall call these "other duties", in order not to get involved with seman-

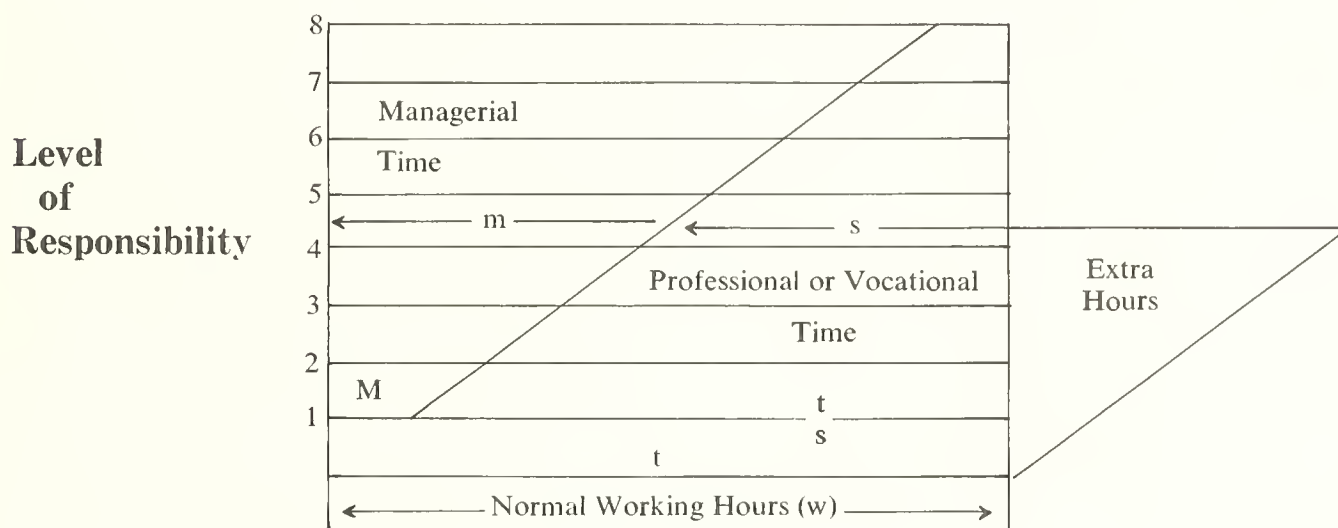
tics. Upon his promotion to the next level of responsibility, our friend pauses again to analyze his actual expenditure of time and finds that there has now been another move in the same direction. Less technical detail, more "other duties". This situation recurs until our champion becomes the president of the company. What is he doing now? Is he still a technical detail man? If he is, the company may be in serious trouble. Diagram 1 attempts to illustrate the balance of duties we have been discussing, as they should be.

But now let us examine what is really happening to our friend. He has been encouraged to believe that he is a first class professional; he enjoys his professional status and considers it to be of prime importance. After

all, his training made him what he is; he is happy, so why change? However, if after his first few promotions he fails to stop and analyze how he spends his time, he may well find, among other things, that he is starting to work

longer and longer hours. Why? Probably because he still loves his profession dearly and is loathe to break away from its fascinating details.

Diagram 2: Managing Management Time



Example: Working Level — all time spent on technical activities (t).
 Level 1 — Working hours (w) should be $m + s$ time, but probably are $m + t$, requiring x extra hours.
 Level 4 — as for Level 1, with different values for m, s and x.

How does Diagram 2 compare with Diagram 1? Let us examine the manager's position in more detail. Probably through no fault of his own, he considers that "the only way to get anything done properly is to do it yourself." When he was a junior man (Level 0), his whole time (t) was spent on his specialty. He becomes a first line supervisor (Level 1) with concomitant additional duties, (m). How does he spend his time now? He is doing (m+t) and suddenly he finds he is the last person in his section to leave the office, because (m+t) is greater than the normal work week, (w). His superiors decide to promote him to middle management (Level 4), and what is the result? His (m) time has increased substantially; he can't let go of his (t) time, so he works even longer hours (x). By now his subordinates probably find he is so busy that they just can't get an appointment to see him for decisions, so work suffers down the line.

Hopefully there is no need to expand on this example. What is important to remember is that when a manager is given greater responsibility in controlling money, manpower and materials, the only thing that does not increase is the amount of time available to him. How can this situation be resolved? Only by realizing that he is no longer able to do the professional or technical things that he loves so dearly can he keep from getting ulcers and working weekends. He has to realize that he must cut his "t" time by the extra amount "x" on the diagram and give this to his subordinates. By delegating this "x" time to his subordinates he gives them a greater feeling

of accomplishment, more responsibility and further, is able to concentrate his time on the true functions of the manager that is his (m+s) time. He must plan the work of his group in accordance with its objectives, organize and delegate the work to others, control, assist and develop his subordinates and evaluate the overall results.

Conclusion

The point of this story is really quite straightforward. Most of us have chosen our particular vocation because it is of interest to us and we find it enjoyable. As our level of responsibility rises, and we are charged with matters of increasing importance, we must force ourselves away from the vocational details that have fascinated us for years. Ask yourself what will happen to your subordinates when you leave the scene, whether they will know how to react if you have made all the decisions for them in the past?

The true manager, then, must spend his time planning, organizing, controlling, motivating and evaluating his staff. He must delegate to his subordinates the things he loves best, and do the things he considers most difficult himself. He must allow his staff to make mistakes, for without this they will never really learn.

Finally he must remember that management, as one expert suggests, "is the science and art of getting results from money, materials, ideas and time through other people."

Assessment Division

Publications and Research

Monographs

Since 1970, the Education and Standards Branches of the Assessment Division have prepared a substantial number of reference papers, research studies and manuals for use in various projects. In most instances, this material is obtainable from your Regional Assessment Office Library. The alphabetical list which follows provides a brief description of content. Although limited numbers are available for distribution, any person interested in further information concerning this material should contact the Editor.

1. **Administration and Management—A Preliminary Survey.** Providing an overall view of public administration, this paper examines the complex interfacing of technical, institutional and human dimensions in the bureaucracy.
2. **An Approach to Real Estate Market Analysis (1971).** Analysis of a hypothetical market situation. (This publication is to be reviewed and amended and is not for general release.)
3. **The Assessment Act: An Introduction.** Brief discussion of every section in The Assessment Act 1968-69, as amended by The Assessment Amendment Act, 1970. Since the paper was prepared prior to Bill 127, it now requires revision.
4. **The Assessment Roll.** The contents of the roll are considered with special reference to the data collected, forms, statutory requirements for the preparation of the roll, notices, etc.
5. **Assessment Tribunals.** Discusses the basis of assessment appeals, with individual attention given to the Assessment Review Court, avenues of further appeal, business assessment, tax quantum and the assessor's conduct in court.
6. **Assessor's Handbook of Cost Factors.** Presented to assessors as a guide in determining current market value as related to the cost approach. Prepared by the Assessment Standards Branch, the current issue is based on a 1969 level. Presently, the schedules of cost factors are developed from market data. When these are not available, actual contractual construction costs are used.
7. **Business Assessment—A Summary of Theory and Application.** This paper offers a brief survey of the Ontario business tax and is organized into three parts. The first part deals with evolution and theory. The second part discusses governing legislation and the third part relates to application. A tabulated summary with topical listings is appended.
8. **Data Systems in Assessment.** A comprehensive review of the process by which the Assessment Division collects, collates, analyzes, processes, and distributes data.
9. **The Economic Organization of the City.** Discusses such topics as Metropolitan Economy, Inter-Urban Relationships, The City as a System, the Urban Land Market, and Spatial Specialization of Urban Activities.
10. **Economics of Real Property Taxation: An Introduction,** Examines the economics of real property taxation and related problems.
11. **The Enumerator's Manual.** Third edition, sets out administrative guidelines for the annual provincial enumeration programme and is designed to be a readily understandable handbook for the Enumerator.
12. **Geocoding and Assessment.** Presents the general concepts and problems involved in the use of geocodes as property identifiers. Discusses past and potential applications of the technique as an aid in property valuation.
13. **Housing Market Studies.** Examines empirical research methods used to estimate the price of individual properties and empirical studies of factors that influence price levels of real property in Canada and U.S.A.

14. **Land Maps for Assessors.** A condensation of the training programme, Principles of Assessment Mapping, covering the topics of greatest relevance to assessors.
15. **The Law of Real Property and the Assessor.** This paper deals with the law as it affects man's rights over real property and the provisions for transfer of these rights. Includes discussions of tenure, estates, co-ownership, registration of title, etc., and a glossary of legal terms, relevant assessment cases and an index of section of related acts.
16. **Mapping Newsletter.** This is a follow-up service for graduates of "Principles of Assessment Mapping". It updates course material, and provides information on new products, equipment and policies. Through this publication, issued several times each year, a continuing education programme is provided for mapping personnel.
17. **Market Value Assessment—The Market Sales Approach.** Discusses both the theoretical and practical aspects of the subject. Includes a discussion of Section 27 of The Assessment Act 1968-69, judicial decisions affecting application of this section, as well as a discussion of the approaches to estimation of market value.
18. **Multivariate Analysis and Residential Property Valuation in Ontario (1970).** Description of Multivariate Study carried out in the City of Oshawa in the fall of 1970.
19. **Ontario Regulations under The Assessment Act.** A compendium of all regulations made under The Act which are currently in effect. Amendments will be issued when necessary.
20. **Principles of Assessment Mapping.** Eight lessons covering: an Introduction to Assessment and Taxation, Elements of Land Surveying, Survey Systems in Ontario, Basic Aerial Photography, Geocoding, Real Property Law, Land Registration, Land Descriptions, Basic Principles of Management, and Effective Communications.
21. **Provincial-Municipal Relations.** A survey of the intricate provincial-municipal machine as perceived by the assessor. Both the provincial and municipal levels of governmental processes are described with particular reference to their structure, powers and methods of finance.
22. **The Purpose and Mechanics of the Price Mechanism.** Examines how decisions of consumers and producers are rationalized through the market mechanisms and how they arrive at what is to be produced and at what price. Included is an examination of factors that influence supply and demand and of how the market mechanism determines prices.
23. **Real Property Markets and Assessment.** A comparison between the performance of various real property markets and the ideal performance of the perfectly competitive market.
24. **Real Property Price Levels, Construction, Expenditures and Aggregate Economic Activity.** Examines the influence of macro-economic variables, such as mortgage credit, population, and construction costs, on the price level of real property.
25. **Real Property Taxation: History, Theory and Administration.** A comprehensive introduction to assessment and taxation in Ontario centered around these three topics.
26. **The Regional Economic Framework.** Divided into 5 parts: Introduction, with a definition of regional framework; Regional Inequalities; Regional Growth; Regional Equilibrium; and Regional Cores.
27. **Structure and Problems of the Modern Metropolis.** A further discussion of the City including its Commercial and Residential Structure, Dynamic Structure, Slums and Poverty, Urban Sprawl, Traffic and Rural Depopulation.
28. **Tax Incidence and Shifting: The Real Property Tax.** Examines theory and practice of incidence and shifting with respect to real property.
29. **Valuation of Special Purpose Properties.** Considers such major aspects of assessment of special purpose properties as the basis for the valuation, methods and techniques employed, related business assessments and exemptions, current issues and possible future developments.

Articles of Interest

Autumn 1971 1971
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Aspects is compiling a series of lists of articles designed to interest and inform assessors. Most of these articles are available in published form and can usually be obtained from local public libraries.

Readings in Administration and Management

1. Blau, P. M. *Bureaucracy in Modern Society*. N.Y.: Random House, 1956.
2. Bursk, E. C. and J. F. Chapman (eds.) *New Decision Making Tools for Managers*. N.Y.: Mentor Books, 1963.
3. Drucker, P. F. *Managing for Results*. N.Y.: Harper and Row, 1964.
4. Dubin, R. et al. *Leadership and Productivity*. San Francisco, Calif.: Chandler, 1965.
5. Emoy, J. C. *Organizational Planning and Control Systems: Theory and Technology*. N.Y.: Macmillan, 1969.
6. Etzioni, A. *Modern Organizations*. Englewood Cliffs, N.J.: Prentice-Hall, 1964.
7. Gellerman, S. W. *Motivation and Productivity*. N.Y.: American Management Association, 1963.
8. Golembiewski, R. T. et al (eds). *Public Administration*. Chicago, Ill.: Rand McNally, 1966.
9. Harvard University. *How Successful Executives Handle People*. Cambridge, Mass.: Harvard Graduate School of Business, Harvard University, 1963 (?).
10. Hodgetts, J. E. and D. C. Corbett (eds). *Canadian Public Administration*. Toronto: Macmillan, 1966.
11. House, R. G. *Management Development: Design, Evaluation, and Implementation*. Ann Arbor, Mich.: University of Michigan Graduate School of Business Administration, 1967.
12. I.A.A.O. *Personnel Administration*. Monograph No. 5. Chicago, Ill.: International Association of Assessing Officers, 1969.
13. Levitt, H. J. *Managerial Psychology*. Chicago, Ill.: University of Chicago Press, 1965.
14. Likert, R. and D. Katz. *Supervisory Practices as They Affect Employee Production and Morale*. N.Y.: American Management Association, 1948.
15. Marini, F. (ed). *Toward a New Public Administration*. Toronto: Chandler, 1971.
16. Mayo, E. *The Human Problems of an Industrial Civilization*. N.Y.: Viking Press, 1933.
17. McGregor, D. *The Human Side of Enterprise*. N.Y.: McGraw-Hill, 1960.
18. Miller, J. D. *Organization for the Civil Service*. Princeton, N.J.: D. Van Nostrand, 1966.
19. Reddin, W. J. *Management Effectiveness*. N.Y.: McGraw-Hill, 1970.
20. Wagner, H. M. *Principles of Management Science with Applications to Executive Decisions*. Englewood Cliffs, N.J.: Prentice-Hall, 1970.
21. Willms, A. M. and W. D. K. Kernaghan (eds). *Public Administration in Canada: Selected Readings*. Toronto: Methuen, 1968.

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DISTRIBUTION

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POLICY

Contributions and correspondence are welcome. Address all manuscripts and inquiries to the Advisory Committee member in your Area or directly to the Editor, Assessment Education Branch, Assessment Division, Department of Municipal Affairs, 801 Bay Street, Toronto 5, Ontario.

Aspects reserves the right to make editorial changes in articles submitted. Unless otherwise arranged, manuscripts should be submitted in duplicate. Articles should not exceed twenty-five typewritten, double-spaced pages.

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